## Allowable Subject Matter

Claims 13, 15-21 and 36-39 are allowed. For the purposes of allowance, the original numbering of the claims has been changed.

The following is an examiner's statement of reasons for allowance:

The general concept of computing a masking threshold or curve for the purposes of encoding an audio signal was known in the art at the time of the invention as evidenced by Lockwood et al (US 6,477,489 B1). The Examiner has not found prior art that teaches the computation of a masking threshold by; decomposing a signal by a plurality of band pass filters, determining an envelope of each decomposed signal, determining a pitch value of each envelope, determining an average pitch error of each of the pitch values, calculating a pitch variance of the average pitch errors, determining an inharmonicity index as a function of pitch variance then determining the masking threshold in dependence upon the inharmonicity index, as defined in the independent claims 13 and 36. Other prior art has been cited herein regarding encoding audio signals via masking thresholds, however the other prior art of record also fails to teach or provide suggestion to arrive the combination of the elements and steps presented in the independent claim, again when said elements or steps are collectively considered in regards to each claim. For at least the reasons listed above, the dependent claims are also allowed in view of their respective dependencies upon the independent claims.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Any inquiry concerning this communication or earlier communications from the examiner should be directed to JASON R. KURR whose telephone number is (571)272-0552. The examiner can normally be reached on M-F 10:00am to 6:30pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Vivian Chin can be reached on (571) 273-7848. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Jason R Kurr/ Examiner, Art Unit 2615

/Vivian Chin/ Supervisory Patent Examiner, Art Unit 2615